

**UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
WESTERN DIVISION**

CATLIN INSURANCE COMPANY, INC.,)	
)	
Plaintiff,)	
)	
v.)	Civil Action Number: 7:12-cv-03710-KOB
)	
DIXIE AIR SERVICES, INC. et al.,)	
)	
Defendants.)	
)	

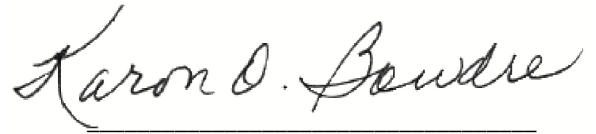
MEMORANDUM OPINION

On March 14, 2014, the magistrate judge entered a Report and Recommendation (doc. 36), recommending that the court grant the Defendants' motions to abstain from making a declaration of rights, dismiss this action, and allow the state court to decide the issue in the identical pending state court declaratory judgment action (docs. 22 & 28). The Plaintiff filed timely objections (doc. 37), and the Defendants filed responses to the Plaintiff's objections (docs. 39 & 40).

The court has considered the entire file in this action, including the report and recommendation, the Plaintiff's objections, and the Defendants' responses to the objections. The court ADOPTS the magistrate judge's report and ACCEPTS his recommendation. The court finds that Defendants' motions to abstain and dismiss this action are due to be granted because federalism, comity, and efficiency all weigh in favor of abstention; the court, in its discretion, declines to exercise jurisdiction because several of the *Ameritas* guidelines support Tuscaloosa County Circuit Court as the better venue for the parties to litigate this controversy, even though the state declaratory action was filed after this action; and the complete controversy exists *only* in state court.

The court will enter a separate Order in conformity with this Memorandum Opinion.

DONE and ORDERED this 9th day of July, 2014.

A handwritten signature in black ink, reading "Karon O. Bowdre". The signature is written in a cursive style with a large, stylized initial "K".

KARON OWEN BOWDRE
CHIEF UNITED STATES DISTRICT JUDGE